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SECURITY INFORMATION

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**CONFIDENTIAL**

10 January 1952

Resident Auditor  
Finance DivisionPreparation, Processing and Disposition of Accountings Under  
Contract No. RE-53-51

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A review has been made of the accountings submitted, covering the months of November and December 1951, where you are functioning as both the Resident Auditor and Certifying Officer. It is desired to furnish information and comments on the submissions as follows:

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1. Generally, the accountings were well documented and supported. However, inasmuch as the description brought forward on Standard Form No. 1034 could possibly leave the impression that vouchers are being prepared by Government personnel (Contracting Officers Representative), it is suggested that terminology similar to the following be employed:

"Reimbursement claimed under the C.P.F.F. contract indicated below as itemized on the attached Form 1035 and supported with the accompanying documents."

2. I like the manner in which you set up your Summary of Disbursements, particularly the recapitulation showing Total Vouchers Paid and Funds Expended to Date, Total Unliquidated Obligations To Date and Total of Funds Obligated and Expended. This Summary may be of interest to other officials of the Agency such as the Contracting Officer

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3. Because you are functioning in a dual capacity on this assignment and in view of other considerations, a special system of process has been devised and coordinated with the audit office and the Acting Chief, Finance Division, as well as other affected Branch Chiefs within this Division for the accountings which briefly stated are:

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- (a) Monthly summary of disbursements are to be prepared in the original and three memorandum copies. The original and two copies will be delivered to the Planning and Field Audit Branch supported with each voucher listed thereon.

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Class. Changed To:	TS S
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Date:	22 SEP 1978
By:	ALC

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- (b) After the vouchers and accountings have been reviewed, the original and one copy of the summary of disbursement and accompanying vouchers will be released directly to the Accounting Branch (Finance Division).
- (c) The Accounting Branch will, after appropriate recording, attach the original summary to the voucher and return the memorandum copy of the accomplished Summary of Disbursements with an acknowledgment thereon that, "debits and credits have been effected as requested by the Certifying Officer and/or this office unless otherwise noted".
- (d) The Accounting Branch will show on the Summary of Disbursements returned (see (c) above) the Departmental Voucher number assigned to the accounting.
- (e) This office will release the accomplished copy of each Schedule of Disbursement to you in order that the Certifying Officer may be informed as to the status of his advance account.

The details with respect to the identification of the accounts that are to be debited and credited on this project are carefully set forth on each of the attached Summary of Disbursements covering the months of November and December 1951, therefore, it appears unnecessary to reiterate them in this communication. I realize that accounting identifications have not previously been furnished you for this project and believe you will use the details enumerated on the attached Summary of Disbursements as a guide and complete Subsequent Accountings before they are forwarded to this office.

The above should enlighten you with respect to the treatment to be given your accountings in the Departmental office and likewise govern your actions to the extent of making it possible to treat the accountings as indicated.

As you have been advised informally, a certified copy of the delegation of authority issued to the Resident Engineer to act on behalf of the contracting officer should be furnished promptly in order that the records of this office, which will ultimately be used by the Audit Office, may be complete.

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Chief, Planning and Field Audit Branch

cc: Comptroller  
Chief/Admin. Services  
Chief/Audit Office  
Chief/Accounting Branch  
Certifying Officer

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